

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,	)	
	)	4:08CR3061
Plaintiff,	)	
	)	
v.	)	STATEMENT OF UNITED STATES
	)	REGARDING COMPUTATION OF LOSS
	)	AND RESTITUTION
RETHA HUDKINS,	)	
	)	
Defendant.	)	

COMES NOW the Plaintiff, United States of America, and pursuant to the sentencing hearing currently scheduled for September 29, 2009, submits the following statement to the court relating to loss and restitution.

**LOSS**

The United States has agreed to make a non-binding recommendation to the Court that in order for the Court to determine an appropriate sentence, the United States agreed that loss should not be assessed at over \$200,000. In order to determine the appropriate loss figure, the United States believes that the following loss computations should be used:

<u>VICTIM</u>	<u>AMOUNT</u>
TierOne Bank, Lincoln, Nebraska	\$211,501.22
Dr. Paul Gobbo, Lincoln, Nebraska (for repayment of unauthorized credit card charges from Bank of America)	\$ 35,000.00
South Lincoln Medical Group, Lincoln, Nebraska (reflecting checks paid to Retha Hudkins, by Retha Hudkins, and drawn on the South Lincoln Group Checking Account).	\$ 58,497.53

American Express	\$ 33,287.35
(For unauthorized charges to the American Express card which has since been paid off prior to Ms. Hudkin's termination from South Lincoln Medical Group. However, the government believes that it should be considered for purposes of loss calculations in determining the appropriate guideline sentence).	

TOTAL:	\$338,286.10
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The government acknowledges that the amount of loss is greater than the recommendation contained in the plea agreement with the defendant. However, in assessing a fair and equitable sentence in this case, the United States does not believe that a fair and equitable sentence can be determined with a maximum loss figure of \$200,000. The government does request this Court to enter an order, for purposes of determining the appropriate sentencing guidelines, of assessing loss at a maximum of \$200,000.00.

### **RESTITUTION**

Although the government agreed to a loss figure with respect to the calculation of the appropriate guideline range, there is no agreement with respect to restitution. The government believes that the defendant should be required to pay restitution in the full amount for each of the first three items set forth in the government's loss calculation. The United States will provide the appropriate addresses for restitution purposes to the Court.

**CONCLUSION**

For the reasons stated herein, the United States respectfully requests this Court to enter loss and restitution amounts in the amounts specified.

Respectfully Submitted,

UNITED STATES OF AMERICA

BY: JOE W. STECHER  
United States Attorney, D.NE

And: s/Steven A. Russell  
STEVEN A. RUSSELL #16925  
Assistant United States Attorney  
487 Federal Building  
100 Centennial Mall North  
Lincoln, NE 68508  
(402) 437-5241  
Fax: (402) 437-5390  
E-mail: [steve.russell@usdoj.gov](mailto:steve.russell@usdoj.gov)

CERTIFICATE OF SERVICE

I hereby certify that on September 29, 2009, I electronically filed the foregoing with the Clerk of the District Court using the CM/ECF system which sent notification of such filing to the following:

Christopher Ferdico  
Nancy Peterson

and I hereby certify that I have mailed by United States Postal Service the document to the following non CM/ECF participants:

N/A

s/Steven A. Russell  
STEVEN A. RUSSELL  
Assistant U. S. Attorney